



## The Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968

Act 17 of 1968

Keyword(s):

Chief Controlling Revenue Authority

Amendment appended: 11 of 2013

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## **The Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968**

### **The Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968**

<b>The Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968 (Act No. 8 of 1968) [28-6-1969]</b> published in the Government Gazette, Series I No. 13 (Supplement) dated 28 <sup>th</sup> June, 1969] and came into force on the date 1-7-1969 (refer Notification No. LD/2A/1/68/69/N.14 dated 28 <sup>th</sup> June, 1969) in the same Government Gazette.
<b>The Indian Stamp (Goa, Daman and Diu Amendment) Act, 1975 (Act No. 14 of 1975) [21<sup>st</sup> August, 1975]</b> published in the Official Gazette, Series I No. 23 dated 4 <sup>th</sup> September, 1975 and came into force at once.
<b>The Indian Stamp (Goa Amendment) Act, 1993 (Goa Act No. 9 of 1993) [31-3-1993]</b> published in the Official Gazette, Series I No. 52 (Extraordinary No. 3) dated 31 <sup>st</sup> March, 1993 and came into force with effect from the 1 <sup>st</sup> day of April, 1993.
<b>The Indian Stamp (Goa Amendment) Act, 1994 (Goa Act No. 10 of 1994) [2-5-1994]</b> published in the Official Gazette, Series I No. 8 dated 26 <sup>th</sup> May, 1994 and came into force at once.
<b>The Indian Stamp (Goa Amendment) Act, 1997 (Goa Act 9 of 1998) [4-2-1998]</b> published in the Official Gazette, Series I No. 46 (Extraordinary No. 2) dated 17 <sup>th</sup> February, 1998 and came into force at once.
<b>The Indian Stamp (Goa Amendment) Act, 2000 (Goa Act 5 of 2000) [11-5-2000]</b> published in the Official Gazette, Series I No. 6 (Extraordinary No. 2) dated 12 <sup>th</sup> May, 2000 and came into force at once.
<b>The Indian Stamp (Goa Amendment) Act, 2001 (Goa Act 62 of 2001) [8-10-2001]</b> published in the Official Gazette, Series I No. 27 (Extraordinary No. 5) dated 10 <sup>th</sup> October, 2001 and came into force at once.
<b>The Indian Stamp (Goa Amendment) Act, 2005 (Goa Act 10 of 2005) [24-6-2005]</b> published in the Official Gazette, Series I No. 14 (Extraordinary No. 2) dated 8 <sup>th</sup> July, 2005 and came into force at once.
<b>The Indian Stamp (Goa Amendment) Act, 2006 (Goa Act 15 of 2006) [18-8-2006]</b> published in the Official Gazette, Series I No. 20 (Extraordinary No. 2) dated 18 <sup>th</sup> August, 2006 and came into force with effect from the 10 <sup>th</sup> day of May, 2006.

### **The Indian Stamps Act 1899 (Central Act 2 of 1899) Section amended and inserted by the State Acts**

Sections	State Act No.		
2	17 of 1968, 9 of 1998	24	17 of 1968
3	17 of 1968	27	14 of 1975
4	17 of 1968	29	17 of 1968
6	17 of 1968	32	17 of 1968
6-A (Inserted)	17 of 1968	47-A ( Inserted )	14 of 1975
9A ( Inserted )	10 of 2005	77	17 of 1968
10	9 of 1998	78	14 of 1975
11	17 of 1968	Schedule 1-A	17 of 1968, 14 of 1975, 9 of 1993, 10 of 1994, 9 of 1998, 5 of 2000, 62 of 2001 and 15 of 2006
18A ( Inserted )	17 of 1968		
23-A ( Inserted )	17 of 1968		

**GOVERNMENT OF GOA, DAMAN AND DIU**  
**Law and Judicial Department**

**Notification**

LD/2A/1/68/69-N-5

The Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968 <sup>1\*</sup>(Act No. 8 of 1969) which has been assented to by the President of India on 11th April, 1969, is hereby published for general information of the public.

*V. R. Vaze*, Under Secretary.

Panaji, 30th April, 1969.

**The Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968**

(Act No. 17 of 1968)

*An Act to amend the Indian Stamp Act, 1899, as in force in the Union territory of Goa, Daman and Diu, and to repeal the local law relating to Sisa.*

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Nineteenth Year of the Republic of India as follows:—

**1. Short title, extent and commencement.** — (1) This Act may be called the Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968.

(2) It extends to the whole of the Union territory of Goa, Daman and Diu.

(3) It shall come into force on such date as the Administrator of the Union territory of Goa, Daman and Diu may, by notification in the Official Gazette, appoint.

**2. Amendment of section 2.** — In the Indian Stamp Act, 1899, as in force <sup>2 of 1899</sup> in the Union territory of Goa, Daman and Diu (hereinafter referred to as the principal Act), in section 2,—

<sup>2</sup>[(i) after clause (7), the following shall be inserted, namely:—

“(7A) ‘Chief Controlling Revenue Authority’ means such Officer as the Government may, by notification in the Official Gazette, appoint in this behalf for the State.”;

(a) in clause (10), after the words and figure “by Schedule I”, the words, figure and letter “or by Schedule I-A, as the case may be” shall be added at the end;

<sup>1</sup> Read with Corrigendum No. LD/2A/1/68/69/N.5 dated 28-6-1969 published in the Government Gazette, Series I No. 13 (Supplement) dated 28-6-1969.

<sup>2</sup> Inserted by Amendment Act 9 of 1998 [4-2-1998].

(ii) in clause (13), after sub-clause (b), the following sub-clauses shall be inserted, namely:—

“(c) impression by franking machine;

(d) impression by any such machine as the Government may, by notification in the Official Gazette, specify.”.

(b) after clause (25), the following clause shall be inserted, namely:—

“(26) “Union territory” means the Union territory of Goa, Daman and Diu.”.]

**3. Amendment of section 3.**— In section 3 of the principal Act, for the proviso, the following provisos shall be substituted, namely:—

“Provided that, except as otherwise expressly provided in this Act, and notwithstanding anything contained in clause (a) or clause (c) or in Schedule I, the amount indicated in Schedule I-A shall, subject to the exemptions contained in that Schedule, be the duty chargeable on the following instruments, namely:—

(1) every instrument mentioned in Schedule I-A as chargeable with duty under that Schedule which, not having been previously executed by any person, is executed in the Union territory on or after the date of commencement of the Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968;

(2) every instrument mentioned in Schedule I-A as chargeable with duty under that Schedule, which, not having been previously executed by any person, is executed out of the Union territory on or after the date of commencement of the Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968, and relates to any property situated, or to any matter or thing done or to be done in the Union territory and is received in the said Union territory:

Provided further that no duty shall be chargeable in respect of—

(1) any instrument executed by, or on behalf of, or in favour of, the Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument;

(2) any instrument for the sale, transfer or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel, registered under the Inland-Steam-Vessels Act, 1917, the Merchant Shipping Act, 1958, or the Coasting Vessels Act, 1838, as amended by subsequent Acts.”.

**4. Amendment of section 4.**— In section 4 of the principal Act, in sub-section (1),—

(i) after the words and figure “in Schedule I” the words, figure and letter “or in Schedule I-A, as the case may be” shall be inserted;

(ii) for the words “in that Schedule”, the words, figures and letters “in Schedule I or in Schedule I-A, as the case may be” shall be substituted.

**5. Amendment of section 6.**— In section 6 of the principal Act,

(a) after the words and figure “in Schedule I”, the words, figure and letter “or in Schedule I-A, as the case may be” shall be inserted;

(b) in the proviso, after the words "has been paid", the words, figure and letter "unless such instrument falls within the provisions of section 6-A", shall be added at the end.

**6. Insertion of new section 6-A.**— After section 6 of the principal Act, the following section shall be inserted, namely:—

**"6-A. Payment of higher duty in respect of certain instruments.**— (1) Notwithstanding anything contained in section 4 or section 6 or in any other law for the time being in force, unless it is proved that the duty chargeable under this Act as amended by the Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968, has been paid—

(a) on the principal or original instrument, as the case may be, or

(b) in accordance with the provisions of this section,

the duty chargeable on an instrument of sale, mortgage or settlement other than a principal instrument or on a counterpart, duplicate or copy of any instrument shall, if the principal or original instrument would, when received in the Union territory, have been chargeable under this Act as amended by the Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968, with a higher rate of duty, be the duty with which the principal or original instrument would have been chargeable under section 18-A.

(2) Notwithstanding anything contained in section 35 or in any other law for the time being in force, no instrument, counterpart, duplicate or copy chargeable with duty under this section shall be received in evidence as properly stamped unless the duty chargeable under this section has been paid thereon:

Provided that a court before which any such instrument, counterpart, duplicate or copy is produced shall permit the duty chargeable under this section to be paid thereon, and shall then receive it in evidence."

**<sup>3</sup>[“9A. Power of State Government to consolidate duties in respect of receipts.**— The State Government may, by order published in the Official Gazette, provide for the consolidation of duties in respect of any receipts or class of receipts given by any person (including any Government), subject to such conditions as may be specified in the order.”]

**<sup>4</sup>Amendment of section 10.-** In section 10 of the principal Act , after sub-section (2) , the following shall be inserted , namely.—

[“(2A) The Chief Controlling Revenue Authority, may subject to such conditions as he may deem fit to impose, authorise use of franking machine or any other machine specified under sub-clause (d) of clause (13) of section 2, for making impressions on instruments chargeable with duties to indicate payment of duties payable on such instruments.

(2B) (a) Where the Chief Controlling Revenue Authority is satisfied that having regard to the extent of instruments executed and the duty chargeable thereon, it is

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<sup>3</sup> Inserted new section 9A by (Goa Amendment Act 10 of 2005) [24-6-2005].

<sup>4</sup> Inserted in section 10 of the principal Act, after sub-section (2) by (Goa Amendment Act 9 of 1998) [4-2-1998].

necessary in public interest to authorise any person, body or organization to such use of franking machine or any other machine, he may, by order in writing, authorise such person, body or organisation.

(b) Every such authorisation shall be subject to such conditions, if any, as the Chief Controlling Revenue Authority may, by any general or special order, specify in this behalf.

(2C) The procedure to regulate the use of franking machine or any other machine as so authorised shall be such as the Chief Controlling Revenue Authority may, by order, determine.

(3) Notwithstanding anything contained in sub-section (1), where the Government, in relation to any area in the State, is satisfied that on account of temporary shortage of stamps in any area in the State, duty chargeable cannot be paid and payment of duty cannot be indicated on instruments by means of stamps, the Government, may, by notification in the Official Gazette, direct that, in such area and for such period as may be specified in such notification, the duty may be paid in cash or by demand draft or by pay order in any Government treasury or Government sub-treasury or any other place as the Government may, by notification in the Official Gazette, appoint in this behalf and the receipt or challan therefor shall be given by the Officer in charge thereof. Such receipt or challan shall be presented to the Chief Controlling Revenue Authority who shall, after due verification that the duty has been paid in cash or by demand draft or by pay order, make an endorsement to that effect on the instrument to the following effect, after cancelling such receipt or challan so that it cannot be used again, namely:—

“Stamp duty of Rs. ..... paid in cash or by demand draft or by pay order vide Receipt/Challan No. ..... dated the .....

Signature of the Chief  
Controlling Revenue Authority

Provided that the period to be specified in the notification shall not exceed a period of three months.

**Explanation:—** For the purposes of this sub-section, the expressions “demand draft” and “pay order” mean the demand draft or pay order issued by the State Bank of India constituted under the State Bank of India Act, 1955, or, a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, or, under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, or, any other bank being a Scheduled Bank as defined in clause (e) of section 2 of the Reserve Bank of India Act, 1934.

(4) An impression made under sub-section (2A), (2B) and (2C), or, as the case may be, an endorsement made under sub-section (3), or any instrument, shall have the same effect as if duty of an amount equal to the amount indicated in the impression or, as the case may be, stated in the endorsement has been paid in respect of, and such payment has been indicated on such instrument by means of stamps, under sub-section (1).”.]

**7. Amendment of section 11.**— In section 11 of the principal Act,—

- (a) in clause (a), for the words “ten naye paise”, the words “twenty paise” shall be substituted;
- (b) clause (c) shall be omitted.

**8. Insertion of new section 18-A.**— After section 18 of the principal Act, the following section shall be inserted, namely:—

**“18-A. Payment of duty on certain instruments liable to increased duty under item (2) of the first proviso to section 3.**— Where any instrument (other than the one in respect of the documents specified in Entry 91 of List I in the Seventh Schedule to the Constitution) has become chargeable in any part of India other than the Union territory with duty under this Act or under any other law for the time being in force in any part of India and thereafter becomes chargeable with a higher rate of duty in the Union territory under item (2) of the first proviso to section 3—

- (i) notwithstanding anything contained in the said first proviso to section 3, the amount of duty chargeable on such instrument shall be the amount chargeable on it under Schedule I-A less the amount of duty, if any, already paid on it in India;
- (ii) in addition to the stamps, if any, already affixed, thereto, such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same person as though such instrument was an instrument received in India for the first time at the time when it became chargeable with the higher duty.”.

**9. Amendment of section 23-A.**— In section 23-A of the principal Act, in sub-section (1), after the word and figure “Schedule I”, the words, letters, figures and brackets “or Article No. 5(c) of Schedule I-A, as the case may be.” shall be added at the end.

**10. Amendment of section 24.**— In section 24 of the principal Act, in the proviso, after the word and figure “Schedule I”, the words, letters and figures “or Article No. 18 of Schedule I-A, as the case may be” shall be added at the end.

**5|2. Amendment of section 27.**— In section 27 of the Indian Stamp Act, 1899 (Central Act II of 1899), as in force in the Union territory of Goa, Daman and Diu (hereinafter referred to as “the principal Act”), after the words and brackets “The consideration (if any)”, the words “and the market value” shall be inserted.]

**11. Amendment of section 29.**— In section 29 of the principal Act, in clause (a), after the word and figure “Schedule I”, the words, figure and letter “or the corresponding Article of Schedule I-A, as the case may be,” shall be inserted.

**12. Amendment of section 32.**— In the proviso to section 32 of the principal Act,

- (i) in clause (a), after the words “any instrument”, the words, bracket and figures “other than an instrument chargeable with duty under item (2) of the first proviso to section 3” shall be inserted;
- (ii) in clause (b), the word “or” occurring at the end shall be omitted;

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<sup>5</sup> Inserted the words in section 27 by Amendment Act No. 14 of 1975 [21-8-1975].

- (iii) in clause (c), the word "or" shall be inserted at the end;
- (iv) after clause (c), the following clause shall be inserted, namely:—

“(d) any instrument chargeable with duty under item (2) of the first proviso to section 3 and brought to him after the expiration of three months from the date on which it is first received in the Union territory.”.

**[3. Insertion of new section 47A.]**— After section 47 of the principal Act, the following section shall be inserted namely:—

**“47A. Instruments of conveyance, etc. undervalued how to be dealt with.—**

(1) If the registering officer appointed under the Registration Act, 1908 (Central Act 16 of 1908) while registering any instrument of conveyance, exchange or gift has reason to believe that the market value of the property which is the subject matter of conveyance, exchange or gift has not been truly set forth in the instrument, he may, after registering such instrument, refer the same to the Collector for determination of the market value of such property and the proper duty payable thereon.

(2) On receipt of a reference under sub-section (1) the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in such manner as may be prescribed by rules made under this Act, determine the market value of the property which is the subject matter of conveyance, exchange or gift and the duty as aforesaid, and, thereupon, the difference, if any, in the amount of duty, shall be payable by the person liable to pay the duty.

(3) The Collector may on his own motion or otherwise, within two years from the date of registration of any instrument of conveyance, exchange or gift not already referred to him under sub-section (1), call for and examine the instrument for the purpose of satisfying himself as to the correctness of the market value of the property as set forth in such instrument, which is the subject matter of conveyance, exchange or gift and the duty payable thereon and if after such examination he has reason to believe that the market value of such property has not been truly set forth in the instrument, he may determine the market value of such property and the duty as aforesaid in accordance with the procedure provided for in sub-section (2) and, thereupon, the difference, if any, in the amount of duty, shall be payable by the person liable to pay the duty:

Provided that nothing in this sub-section shall apply to any instrument registered before the date of the commencement of the Indian Stamp (Goa, Daman and Diu Amendment) Act, 1975.

(4) Any person aggrieved by an order of the Collector under sub-section (2) or sub-section (3), may appeal to the Civil Judge, Senior Division and all such appeals shall be preferred within such time, and shall be heard and disposed of in such manner, as may be prescribed by rules made under this Act.

**Explanation:—** For the purposes of this Act, market value of any property shall be estimated to be the price which in the opinion of the Collector or the Civil Judge, Senior Division, as the case may be, such property would have fetched or would

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<sup>6</sup> Inserted new section 47-by Amendment Act No. 14 of 1975) [21-8-1975].

fetch, if sold in the open market on the date of execution of the instrument of conveyance, exchange or gift.”.]

**13. Amendment of section 77.**— In section 77 of the principal Act, for the words “Nothing in this Act”, the words, figure and letter “Except for the provision as to copies of instruments contained in section 6-A, nothing in this Act” shall be substituted.

**7[4. Substitution of new section for section 78.]**— For section 78 of the principal Act, the following section shall be substituted, namely:—

**“78. Duty or allowance to be rounded off to the next higher multiple of five paise.**— If the total amount of duty payable, or of allowance to be made, under this Act is not a multiple of five paise, the total amount shall be rounded off to the next higher multiple of five paise.”.]

**14. Insertion of Schedule I-A.**— After Schedule I of the principal Act, the following Schedule shall be inserted, namely:—

<sup>8</sup>[“SCHEDE I-A

Description of Instrument (1)	Proper stamp duty (2)
1. Acknowledgement of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a Banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession: Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	<sup>9</sup> Twenty Rupee.
2. Administration Bond, including a bond given under the Indian Succession Act, 1925, or section 6 of the Government Savings Banks Act, 1873.	
(a) where the amount does not exceed Rs. 2,000;	Hundred rupees.
(b) in any other case.	Fifty rupees.
3. Adoption Deed that is to say, any instrument (other than a Will) recording an adoption or conferring or purporting to confer an authority to adopt.	Fifty rupees.
4. Affidavit, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	<sup>10</sup> Twenty Rupee.

<sup>7</sup> Substituted section 78 by Amendment Act No. 14 of 1975 [21-8-1975].

<sup>8</sup> Schedule I-A inserted by the Goa Act No. 17 of 1968. Thereafter it was amended by Goa Act No. 14 of 1975. By the Goa Act No. 9 of 1993 entire schedule were substituted. After 1993 various amendments are carried out in the schedule which are referred in the respective places. .

<sup>9</sup> In place of “One Rupee” the words “Five Rupee” were substituted by amendment Act 5 of 2000, there after by the amendment Act 62 of 2001 present entry substituted.

<sup>10</sup> In place of “Two Rupee” the words “Five Rupee” were substituted by amendment Act 5 of 2000, there after by the amendment Act 62 of 2001 present entry substituted.

### **Exemptions**

Affidavit or declaration in writing when made—

- (a) as a condition of enrolment in the Armed Forces of the Union;
- (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—

- (a) if relating to the sale of a bill of exchange.
- (b) if relating to the sale <sup>11</sup>[of] Government security or share in an incorporated company or other body corporate.

Fifteen rupees.

Subject to a maximum of fifteen rupees twenty paise for every Rupees 10.000 or part thereof of the value of the Security or share.

- <sup>12</sup>“(bb) if relating to an agreement for the sale of an immovable property.

Rupees 100/- for property valued upto Rs.1 lakh or part thereof and for property valued in excess of Rs. 1 lakh upto Rs.5 lakhs, Rs.500/- per lakh or part thereof and for property valued in excess of Rs. 5 lakhs, Rs.1,000/- per lakh or part thereof.”

- (c) if not otherwise provided for... ...

Ten rupees.

### **Exemptions**

Agreement or memorandum of agreement—

- (a) for or relating to the sale of goods or merchandise exclusively not being a NOTE or MEMORANDUM chargeable under No. 42;
- (b) made in the form of tenders to the Central Government for or relating to any loan;

AGREEMENT TO LEASE. *See* LEASE (No. 34)

6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—

- (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a market-able security), or
- (2) the pawn or pledge of movable property,

Where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced

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<sup>11</sup> In place of word “or” substituted by the amendment Act 9 of 98.

<sup>12</sup> Inserted by the Goa Act No. 15 of 2006.

or to be advanced by way of loan or an existing or future debt—

(a) if such loan or debt is repayable on demand for more than three months from the date of the instrument evidencing the agreement;	The same duty as a Bill of Exchange [No. 13 (b)] for the amount secured.
(b) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable on a Bill of Exchange [No. 13 (b)] for the amount secured.

#### **Exemptions**

Instrument of pawn or pledge of goods if unattested—

7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a will.	Fifty rupees.
8. APPRAISEMENT OR VALUATION, made otherwise than under an order of the Court in the course of suit—	One rupee.
(a) where the amount or value secured does not exceed Rs. 10/-	One rupee.
where it exceeds Rs. 10/- and does not exceed Rs. 50/-	One rupee.
where it exceeds Rs. 50/- and does not exceed Rs. 100/-	Two rupees.
where it exceeds Rs. 100/- and does not exceed Rs. 200/-	Three rupees.
where it exceeds Rs. 200/- and does not exceed Rs. 300/-	Five rupees.
where it exceeds Rs. 300/- and does not exceed Rs. 400/-	Six rupees.
where it exceeds Rs. 400/- and does not exceed Rs. 500/-	Seven rupees.
where it exceeds Rs. 500/- and does not exceed Rs. 600/-	Eight rupees.
where it exceeds Rs. 600/- and does not exceed Rs. 700/-	Nine rupees.
where it exceeds Rs. 700/- and does not exceed Rs. 800/-	Ten rupees
where it exceeds Rs. 800/- and does not exceed Rs. 900/-	Eleven rupees.
where it exceeds Rs. 900/- and does not exceed Rs. 1000/-	Twelve rupees.
(b) in any other case ... ... ...	Twenty rupees.

#### **Exemptions**

(a) Appraisement or valuation made for the information of one party only and not being in any manner obligatory between parties either by agreement or operation of law.	
(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
9. APPRENTICESHIP DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP (No. 11).	Ten rupees.

#### **Exemptions**

Instrument of apprenticeship executed by a Magistrate under the Apprentices Act, 1961 or by which a person is apprenticed by, or at the charge of any public charity.

<sup>13</sup>[ “10. ARTICLES OF ASSOCIATION OF A COMPANY

When the Company has no share capital or nominal share capital or increased share capital.

One thousand rupees for every Rs. 5,00,000 or part thereof.]

**EXEMPTION**

Articles of any Association not formed for profit and registered Under section 25 of the Companies Act, 1956 (*see also* Memorandum of Association of a Company (Article 38).”;

**Exemption**

Articles of any Association not formed for profit and registered under section 25 of the Companies Act, 1956.

*See also* MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 38).

11. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.

Three hundred rupees.

ASSIGNMENT. *See* CONVEYANCE (No. 22), TRANSFER (No. 62), TRANSFER OF LEASE (No. 63), as the case may be.

ATTORNEY. *See* Power of Attorney (No. 48).

AUTHORITY TO ADOPT, *See* ADOPTION DEED (No. 3)

12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit.

The same duty as a Bond (No. 15) for the amount of value of the property to which the award relates as set forth in such award subject to a maximum of fifty rupees.

*See* Schedule-I.

13. BILL OF EXCHANGE, as defined by section 2(2) not being a Bond, bank-note or currency-note.

14. BILL OF LADING (including a through bill of lading).

15. BOND as defined by section (5) not being a debenture (No. 26) and not being otherwise provided for

VII of 1870, by this Act, or by the Court Fees Act, 1870 (7 of 1870)—

where the amount or value secured does not exceed Rs. 10/- where it exceeds Rs. 10/- and does not exceed Rs. 50/- where it exceeds Rs. 50/- and does not exceed Rs. 100/- where it exceeds Rs. 100/- and does not exceed Rs. 200/- where it exceeds Rs. 200/- and does not exceed Rs. 300/- where it exceeds Rs. 300/- and does not exceed Rs. 400/- where it exceeds Rs. 400/- and does not exceed Rs. 500/- where it exceeds Rs. 500/- and does not exceed Rs. 600/- where it exceeds Rs. 600/- and does not exceed Rs. 700/- where it exceeds Rs. 700/- and does not exceed Rs. 800/-

One rupee.  
Two rupees.  
Three rupees.  
Four rupees.  
Five rupees.  
Six rupees.  
Seven rupees.  
Eight rupees.  
Nine rupees.  
Ten rupees.

<sup>13</sup> Substituted by (Goa Amendment Act 5 of 2000) [11-5-2000].

where it exceeds Rs. 800/- and does not exceed Rs. 900/-  
where it exceeds Rs. 900/- and does not exceed Rs. 1,000/-  
and for every Rs. 500/- or part thereof in excess of Rs. 1,000/-

Eleven rupees.  
Twelve rupees.  
Eight rupees.

*See Administration Bond (No. 2), Bottomry Bond (No. 16),  
Customs Bond or Excise Bond (No. 25), Indemnity Bond  
(No. 33), Respondentia Bond (No. 56), Security Bond (No. 57).*

#### Exemptions

Bond, when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or to any other object of public utility shall not be less than a specified sum per mensem.

16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Bond (No. 15) for the same amount.
17. CANCELLATION— Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for. <i>See also Release (No. 55), Revocation of Settlement (No. 58B), Surrender of Lease (No. 61), Revocation of Trust (No. 64B).</i>	Fifteen rupees.
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer or by an Officer of Customs. (a) where the purchase money does not exceed Rs. 10/-; (b) Where the purchase money exceeds Rs. 10/- but does not exceed Rs. 25/-; (c) in any other case ...                    ...                    ...	One rupee. One rupee fifty paise. The same duty as is leviable under clause (a) or (b), as the case may be, of article 23 for a consideration equal to the amount of the purchase money.
19. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or any incorporated company or other body corporate, or to become proprietor of charges, scrip or stock in or of any such company or body.	<sup>14</sup> Ten Rupee.
20. CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of a tug steamer), whereby a vessel or some specified principal part thereof is left for the specified	<sup>15</sup> Thirty Rupee.

<sup>14</sup> In place of "One Rupee" the words "Two Rupee" were substituted by amendment Act 5 of 2000, there after by the amendment Act 62 of 2001 present entry substituted.

purposes of charter, whether it includes a penalty clauses or not.

21. COMPOSITION-DEED, that is to say, any instrument except an agreement whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of licence, for the benefit of his creditors—	Twenty-five rupees.
22. (a) CONVEYANCE, other than a conveyance specified in clause (b), not being a transfer charged or exempted under article No. 62.	
when the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50/-	Three rupees.
where it exceeds Rs. 50/- but does not exceed Rs. 100/-	Five rupees.
where it exceeds Rs. 100/- but does not exceed Rs. 200/-	Ten rupees.
where it exceeds Rs. 200/- but does not exceed Rs. 300/-	Fifteen rupees.
where it exceeds Rs. 300/- but does not exceed Rs. 400/-	Twenty rupees.
where it exceeds Rs. 400/- but does not exceed Rs. 500/-	Twenty five rupees.
where it exceeds Rs. 500/- but does not exceed Rs. 600/-	Thirty rupees.
where it exceeds Rs. 600/- but does not exceed Rs. 700/-	Thirty five rupees.
where it exceeds Rs. 700/- but does not exceed Rs. 800/-	Forty rupees.
where it exceeds Rs. 800/- but does not exceed Rs. 900/-	Forty five rupees.
where it exceeds Rs. 900/- but does not exceed Rs. 1,000/-	Fifty rupees.
and for every Rs. 500/- or part thereof in excess of Rs. 1,000/-.	Thirty five rupees.

#### **Exemptions**

Assignment of copyright by entry made under the copyright Act, 1957.

(b) CONVEYANCE (Not being a transfer charged or exempted under Article No. 62) so far as it relate to immovable property.	Fifteen rupees.
Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 200/-	Twenty rupees.
Where it exceeds Rs. 200/- but does not exceed Rs. 300/-	Thirty rupees.
Where it exceeds Rs. 300/- but does not exceed Rs. 400/-	Forty rupees.
Where it exceeds Rs. 400/- but does not exceed Rs. 500/-	Forty five rupees.
Where it exceeds Rs. 500/- but does not exceed Rs. 600/-	Fifty rupees.
Where it exceeds Rs. 600/- but does not exceed Rs. 700/-	Sixty rupees.
Where it exceeds Rs. 700/- but does not exceed Rs. 800/-	Sixty five rupees.
Where it exceeds Rs. 800/- but does not exceed Rs. 900/-	Seventy five rupees.
Where it exceeds Rs. 900/- but does not exceed Rs. 1,000/-	Forty rupees.
and for every Rs. 500/- or part thereof in excess of Rs. 1,000/-	

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<sup>15</sup> In place of "Five Rupee" the words "Ten Rupee" were substituted by amendment Act 5 of 2000, there after by the amendment Act 62 of 2001 present entry substituted.

CO-PARTNERSHIP DEED, *See* Partnership (No. 46)

23. COPY OR EXTRACT certified to be a true copy or extract, by order of any public officer and not chargeable under the law for the time being in force relating to court fees—

(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee and fifty paise; Five rupees.

(ii) in any other case ... ... .... Seven rupees.

**Exemptions**

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

24. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid—

(a) if the duty with which the original instrument is chargeable does not exceed three rupees; The same duty as is payable on the original.

(b) in any other case ... ... Five rupees.

**Exemption**

Counterpart of any lease granted to cultivator, when such lease is exempted from duty.

25. CUSTOMS-BOND OR EXCISE-BOND —

(a) where the amount does not exceed Rs. 1,000/- The same duty as a Bond (No. 15) for such amount.

(b) in any other case ..... ... Fifteen rupees.

26. DEBENTURE

DECLARATION OF ANY TRUST *See* Trust (No. 64).

<sup>16</sup>[27.(vi) against entry at Sr. No. 27, in column (2) for the words “One rupee”, the words “Two rupees” shall be substituted;]

<sup>17</sup>[(v) against entry at Sr. No. 27, in column (2) for the words “Two rupees”, the words “Ten rupees” shall be substituted;]

27. DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which

<sup>18</sup>Ten Rupee.

<sup>16</sup> Substituted Sr. No. 27 in Schedule I-A of the Indian Stamp Act, 1899 of Central Act 2 of 1899 (Goa Amendment Act 5 of 2000) [11-5-2000], published in the Official Gazette, Series I No. 6 dated 12-5-2000.

<sup>17</sup> Substituted Sr. No. 27 in Schedule I-A of the Indian Stamp Act, 1899 of Central Act 2 of 1899 (Goa Amendment Act 62 of 2001) [8-10-2001], published in the Official Gazette, Series I No. 27 dated 10-10-2001.

goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.

DEPOSIT OF TITLE-DEED, *see* Agreement relating to deposit of Title Deeds, Pawn or Pledge (No. 6).

DISSOLUTION OF PARTNERSHIP, *see* Partnership (No. 45).

28. DIVORCE— Instrument of, that is to say any instrument by which any person effects the dissolution of his marriage. Twenty five rupees.

POWER — Instrument of— *See* Settlement (No. 58).

DUPLICATE — *See* Counterpart (No. 24).

30. EXCHANGE OF PROPERTY — Instrument of—

<sup>19</sup>[The same duty as is livable on a conveyance under clause (a) or (b), as the case may be, of article No. 22 for a consideration equal to the value of the property of greatest value as set forth in such instrument].

EXTRACT.— *See* Copy (No. 23).

EXCISE BOND— *See* Customs Bond or Excise Bond (No. 25.)

31. FURTHER CHARGE— Instrument of, that is to say, any instrument imposing a further charge on the mortgaged property—

The same duty as a mortgage deed with position (No. 39) (a) for the amount equal to the amount of the further charge secured by such instrument.

(a) when such mortgage is one of the description referred to in clause (a) of Article No. 39 that is with possession;

(b) when such mortgage is one of the description referred to in clause (a) of Article No. 39 (that is without possession).

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;

(ii) if possession is not so given.

The same duty as a mortgage deed with possession (No. 39) (a) for the amount equal to the total of the charge (including the original mortgage demand any further charge already made) less the duty already paid on such original mortgage and further charge.

The same duty as a Bond (No. 15) for the amount of further charge secured by such instrument.

<sup>18</sup> In place of “One Rupee” the words “Five Rupee” were substituted by amendment Act 5 of 2000, there after by the amendment Act 62 of 2001 present entry substituted.

<sup>19</sup> Inserted by the Goa Act No. 10 of 1994.

32. GIFT— Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62).	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be of article 22 for a consideration equal to the value of the property which is the subject matter of the gift.
HIRING AGREEMENT or agreement for service. <i>See</i> Agreement (No. 5).	
33. INDEMNITY—BOND.	The same duty as a Security Bond (No. 57) for the same amount.
INSPECTORSHIP DEED— <i>See</i> Composition Deed (No. 21).	Same amount.
INSURANCE— <i>See</i> Policy of Insurance (No. 47).	
34. LEASE, including an under-lease or sub-lease and any agreement to let or sublet.	
(a) where by such lease the rent is fixed and no premium is paid or delivered —	
(i) where the lease purports to be for a term of less than one year;	Half of the duty payable on a Bond (No. 15) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year, but not more than five years;	Half of the duty payable on a Bond (No. 15) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years;	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease purports to be for a term exceeding 10 years, but not exceeding 20 years;	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to twice the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term exceeding 20 years, but not exceeding 30 years;	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent reserved.

(vi) where the lease purports to be for a term exceeding 30 years, but not exceeding 100 years;	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to four times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be for a term exceeding 100 years or in perpetuity;	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal in the case of a lease granted solely for agricultural purposes to 1/10th and in any other case to 1/6th of the whole amount of rent which would be paid or delivered in respect of the first fifty years of lease.
(viii) where the lease does not purport to be for any definite term.	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(b) Where lease is granted for a fine or premium or for money advanced and where no rent is reserved.	One third of the duty payable on a Conveyance (No. 22) (a) levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(c) Where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such a lease, if no fine or premium or advance had been paid or delivered.

### **Exemptions**

Lease executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the

production of food or drink) without the payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

*Explanation I.* Rent paid in advance shall be deemed to be premium or money advanced within the meaning of this article unless it is specifically provided in the lease that rent paid in advance will be set off towards the last instalment or instalments of rent.

*Explanation II.* When a lessee undertakes to pay and recurring charge such as Government revenue, landlord's share of ceases, or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor and also the cost to repair and improvements paid by the lessee; the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

35. LETTER OF ALLOTMENT OF SHARES, in any company or proposed company, or in respect of any loan to be raised by any company or proposed company. <sup>20</sup>Ten Rupee].

*See also Certificate or other Document (No. 19).*

<sup>21</sup>[(vii) against entry at Sr. No. 35, in column (2) for the words "One rupee", the words, "Two rupees" shall be substituted;]

<sup>22</sup>[(vi) against entry at Sr. No. 35, in column (2) for the words, "Two rupees", the words, "Ten rupees" shall be substituted;]

36. LETTER OF CREDIT.

*See Schedule-I.*

LETTER OF GUARANTEE, *See Agreement (No. 5).*

37. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors, that the letter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.

Twenty five rupees.

38. MEMORANDUM OF ASSOCIATION OF A COMPANY—

(a) if accompanied by article of association under section 26 of the Companies Act, 1956. One hundred and fifty rupees.

<sup>20</sup> In place of "One Rupee" the words "Two Rupee" were substituted by amendment Act 5 of 2000, there after by the amendment Act 62 of 2001 present entry substituted.

<sup>21</sup> Substituted Sr. No. 35 in Schedule I-A of the Indian Stamp Act, 1899 of Central Act 2 of 1899 (Goa Amendment Act 5 of 2000) [11-5-2000], published in the Official Gazette, Series I No. 6 dated 12-5-2000.

<sup>22</sup> Substituted Sr. No. 35 in Schedule I-A of the Indian Stamp Act, 1899 of Central Act 2 of 1899 (Goa Amendment Act 62 of 2001) [8-10-2001], published in the Official Gazette, Series I No. 27 dated 10-10-2001.

(b) if not so accompanied.

The same duty as is leviable on article of association under Article 10 according to the share capital of the company.

### **Exemptions**

Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.

39. MORTGAGE-DEED, not being an agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 40), Respondentia Bond (No. 56), or Security Bond (No 57)—

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given—

The same duty as is leviable on a Conveyance under clause (a) or (b) as the case may be of article No. 22 for a consideration equal to the amount secured by such deed.

(b) when possession is not given or agreed to be given as aforesaid:

The same as Bond (No. 15) for the amount secured by such deed.

*Explanation.* A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurances for the above mentioned purposes where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000/-;

Two rupees.

and for every Rs. 1,000/- or part thereof secured in excess of Rs. 1,000/-

Two rupees.

### **Exemptions**

(1) Instrument executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties as secured for the repayment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

40. MORTGAGE OF A CROP, including any instruments evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in ex-istence at the time of the mortgage.

(a) when the loan is repayable not more than three months from the date of the instrument—	
for every sum secured not exceeding Rs. 200/-.	One rupee.
and for every Rs. 200/- or part thereof secured in excess of Rs. 200/-	One rupee.
(b) when the loan is repayable more than three months, but more than eighteen months, from the date of the instrument—	
for every sum secured not exceeding Rs. 100/-;	One rupee.
and for every Rs. 100/- or part thereof secured in excess of Rs. 100/-.	One rupee.
41. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate of entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. <i>See also</i> Protest of Bill or Note (No. 50).	<sup>23</sup> Twenty Rupee. .
42. NOTE OF MEMORANDUM, sent by a Broker Agent to his Principal intimating the purchase or sale on account of such Principal—	
(a) of any goods, exceeding in value twenty rupees.	One rupee.
(b) of any stock or marketable security exceeding in value twenty rupees.	Subject to a maximum of fifty rupees, one rupee for every Rupees 10,000 or part thereof of the value of the stock or security.
43. NOTE OF PROTEST BY THE MASTER OF A SHIP.	Two rupees fifty paise.
<i>See also</i> Protest by the Master of a Ship (No. 51).	
ORDER FOR THE PAYMENT OF MONEY.	
<i>See</i> Bill of Exchange (No. 13).	
44. PARTITION Instrument of as defined by section 2 (15)	The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.  N. B.: The largest share remaining after property is partitioned or if there are two or more shares of equal value and not smaller than any of the other shares than one of such

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<sup>23</sup> In place of "Five Rupee" the words "Ten Rupee" were substituted by amendment Act 5 of 2000, there after by the amendment Act 62 of 2001 present entry substituted.

equal shares shall be deemed to be that from which the other shares are separated:

Provided always that—

- a) When an instrument of partition containing agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than seventy five paise.
- b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than ten times the annual revenue.
- c) where a final order for effecting partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition and an instrument of partition, in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed seventy five paise.

45. PARTNERSHIP —

<sup>24</sup>[A—Instrument of —

- (a) where the capital of the partnership does not exceed
  - Rs. 1,000/- Five rupees.
  - Rs. 5,000/- Fifteen rupees.
  - Rs. 10,000/- Twenty five rupees.
  - Rs. 15,000/- Fifty rupees.
  - Rs. 20,000/- Seventy five rupees.
  - Rs. 25,000/- Hundred rupees

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<sup>24</sup> Substituted by the Goa amendment Act 9 of 98

(b) in any other case.

One hundred and fifty rupees.]

**B—Dissolution of**

PAWN OR PLEDGE. *See* Agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6).

**47. POLICY OF INSURANCE—**

*See Schedule-I*

“<sup>25</sup> 48. POWER-OF-ATTORNEY as defined in section 2 (21) not being a Proxy (No. 52).

(a) When executed for the sole purpose of procuring the registration of one single transaction or for admitting execution of one or more such documents; twenty rupees

(b) when required in suits, or proceedings under Presidency Small Cause Courts Act, 1982; twenty rupees

(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a); twenty rupees

(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally; forty rupees

(e) when authorizing more than five but not more than 10 persons to act jointly and severally in more than one transaction or generally; fifty rupees

(f) when given for consideration and authorizing the attorney to sell any immovable property;

The same duty as under clause (a) or (b) as the case may be of Article No. 22 for the amount of consideration.

(g) in any other case.

twenty rupees

N.B.:— The term “registration” includes every operation incidental to registration under the Indian Registration Act, 1908.

**Explanation—** For the purpose of this article more persons than one when belonging to the same firm shall be deemed to be one person.]

**49. PROMISSORY NOTE.**

*See Schedule I.*

Four rupees.

**50. PROTEST OF BILL OR NOTE,** that is to say, any declaration in writing made by a Notary Public bill or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.

**51. PROTEST BY THE MASTER OF SHIP,** that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignors for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.

Five rupees.

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<sup>25</sup> Earlier entry was substituted by the Goa Act No.5 of 2000 thereafter again by the Goa Act No. 62 of 2001 present entry Substituted.

*See also Note of Protest by the Master of a Ship (No. 44).*

52. PROXY.	<i>See Schedule I.</i>
53. RECEIPTS.	<i>See Schedule I.</i>
54. RECONVEYANCE OF MORTGAGED PROPERTY—	The same duty is leviable on a conveyance under clause (a) of Article 22 for the amount of such consideration as set forth in the reconveyance.
(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000/-;	
(b) in any other case—	Fifty rupees.
55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23A) whereby a person renounces a claim upon another person or against any specified property—	The same duty as a Bond (No. 15) for such amount or value as set forth in the release.
(a) if the amount or value of the claim does not exceed Rs. 1,000/-	
(b) In any other case—	Fifteen rupees.
56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as Bottomry Bond (No. 16) for the amount of the loan secured.
<b>REVOCATION OF ANY TRUST OR SETTLEMENT.</b>	
<i>See Settlement (No. 58); Trust (No. 64).</i>	
57. SECURITY-BOND OR MORTGAGE DEED, executed by way of security for the due execution of any office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—	The same duty as a Bond (No. 15) for the amount secured.
(a) when the amount secured does not exceed Rs. 1,000/-	
(b) in any other case	Fifteen rupees.

#### **Exemptions**

Bond or other instrument, when executed.

- (a) by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other subject of public utility, shall not be less than a specified sum per mensem;
- (b) by person taking advances under the Land Improvement Loans Act, 1882, or the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advances;

(c) by officers of Government or their sureties to secure the due execution of an office, or in the due accounting for money or other property received by virtue thereof.

58. SETTLEMENT—

A — Instrument of (including a deed of dower)

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement: Provided that, where an agreement to settle is stamped with stamp required for an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed two rupees.

**Exemptions**

Deed of dower executed on the occasion of a marriage between Muhammadans.

B—Revocation of—

*See also Trust (No. 64).*

59. SHARE WARRANTS to bearer issued under the Companies Act, 1956.

Thirty rupees.

One and half times the duty payable on a mortgage deed with possession No. 59 (a) for the amount equal to the nominal amount of the shares specified in the warrant.

**Exemptions**

Share warrant when issued by a Company in pursuance of the Company's Act, 1956, section 114, to have effect only upon payment, as composition for that duty, to the Collector of Stamp Revenue of—

(a) One-and-a-half per centum of the whole subscribed capital of the company; or

(b) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital, one-and-a-half per centum of the additional capital so issued.

SCRIP. *See Certificate (No. 19).*

60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel. One rupee.

61. SURRENDER OF LEASE —

(a) when the duty with which the lease is chargeable does not exceed ten rupees;

The duty with which such lease is chargeable.

(b) in any other case ... ... Fifteen rupees.

**Exemptions**

Surrender of lease, when such lease is exempted from duty.

62. TRANSFER (whether with or without consideration)—

(a) of shares in an incorporated company or other body corporate; *See Schedule I.*

(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8; One half of the duty payable on a debenture (No. 26) for a consideration equal to the face amount of the debenture.

(c) of any interest secured by a bond, mortgage-deed or policy of Insurance; One half of the duty which such bond, mortgage deeds or policy of insurance is chargeable subject to a maximum of seventy-five rupees.

(d) of any property under the Administrators General — Act, 1961, section 25; Twenty five rupees.

(e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary. Fifteen rupees.

**Exemptions**

Transfer by endorsement—

(a) of a bill of exchange, cheque or promissory note;

(b) of a bill of lading, delivery, warrant for goods or other merchantile document of title to goods;

(c) of a policy of insurance;

(d) of securities of the Central Government.

*See also section 8.*

63. TRANSFER OF LEASE by way of assignment and not by way of underlease.

The same duty as is leviable on a conveyance with clause (a) or (b) as the case may be, of article 22 for consideration equal to the amount of the consideration for the transfer.

Transfer of any lease exempt from duty.

64. TRUST—

(a) Declaration of — of, or concerning, any property when made by any writing not being a Will. Fifty rupees.

(b) Revocation of — of, or concerning any property when made by any instrument other than a Will. Thirty rupees.

*See also Settlement (No. 58).*

VALUATION — *See Appraisement (No. 8)*

65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be. <sup>26</sup>Twenty Rupee.

**15. Repeal and saving.**— (1) The Decreto Provincial No. 60, dated the 15th June, 1896, and any other law enacted previous to the 20th day of December, 1961, which authorise the levy of Contribuição de Registo por Título Oneroso or Sisa, are hereby repealed.

(2) The repeal of the said laws shall not affect—

- (a) the previous operation of the said laws or anything duly done or suffered thereunder; or
- (b) any right, privilege, obligation or liability acquired, accrued or incurred under the said laws; or
- (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said laws; or
- (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said laws had not been repealed..

(3) Subject to the provisions contained in sub-section (2), anything done or any action taken (including any notification issued or registration effected) under the said laws shall continue to be in force accordingly until superseded by anything done or any action taken under this Act.

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<sup>26</sup> In place of "Two Rupee" the words "Five Rupee" were substituted by amendment Act 5 of 2000, there after by the amendment Act 62 of 2001 present entry substituted.

**GOVERNMENT OF GOA**  
**Department of Revenue**

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**Order**

No. 35/4/2003-RD

In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899) (hereinafter referred to as the "said Act"), the Government of Goa is hereby pleased to reduce the stamp duty on conveyance (not being a transfer charged or exempted under Article No. 62) so far as it relates to immovable property, which is presently specified in Article 22 (b) of Schedule I-A to the said Act, as in force in this State, to the scale as specified hereunder:—

- (a) Where the amount or value of the consideration for such conveyance as set forth therein exceeds Rs. 600/- but does not exceed Rs. 1,000/-, the stamp duty shall be Rs. 20/- and for every Rs. 1,000/- or part thereof in excess of Rs. 1,000/- upto Rs. 50 lakhs, the stamp duty shall be Rs. 20/-;
- (b) Where the amount or the value of the consideration for such conveyance as set forth therein exceeds Rs. 50 lakhs, for every Rs. 1,000/- or part thereof upto Rs. 1 Crore, the stamp duty shall be Rs. 25/-;
- (c) Where the amount or value of the consideration for such conveyance as set forth therein exceeds Rs. 1 Crore, for every Rs. 1,000/- or part thereof, the stamp duty shall be Rs. 30/-:

Provided that if an agreement is executed, the stamp duty payable hereinabove shall be remitted to the extent it is already paid while executing Agreement, under clause (bb) of Article 5 in Schedule I-A to the Indian Stamp Act, 1899 (Central Act 2 of 1899), as in force in the State of Goa.

This Order shall come into force with immediate effect.

This issues in supersession of the Government Order No. 35/4/2003-RD dated 06-09-2006, published in the Official Gazette (Extraordinary No. 3), Series II No. 23 dated 11-09-2006.

By order and in the name of the Governor of Goa.

*D. M. Redkar*, Under Secretary (Rev.-I).

Porvorim, 8<sup>th</sup> August, 2008.

[Published in the Official Gazette, Series II No. 19 (Extraordinary No. 3) dated 8-8-2008]

contained in any Judgment, Order, Interim Order, or pending proceeding before any court or the like, the Mamlatdar of the taluka shall, within a period of fifteen days from receipt of records relating to possession obtained under Section 16 of the Land Acquisition Act, 1894 (Central Act 1 of 1894), mutate the relevant survey record in favour of the acquiring Department of the Government mentioned in the Award, without following the procedure as envisaged under section 96, and submit a copy of the mutated land index form to the Director of Settlement and Land Records for carrying out partition of the said property.”.

Secretariat, PRAMOD V. KAMAT,  
Porvorim, Goa. Secretary to the Government of Goa,  
Dated: 22-5-2013. Law Department  
(Legal Affairs).

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**Notification**

7/13/2013-LA

The Indian Stamp (Goa Amendment) Act, 2013 (Goa Act 11 of 2013), which has been passed by the Legislative Assembly of Goa on 2-05-2013 and assented to by the Governor of Goa on 21-05-2013, is hereby published for general information of the public.

*Sharad G. Marathe, Joint Secretary (Law).*

Porvorim, 22nd May, 2013.

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**The Indian Stamp (Goa Amendment) Act,  
2013**

(Goa Act 11 of 2013) [21-5-2013]

AN

ACT

*further to amend the Indian Stamp Act, 1899  
(2 of 1899), as in force in the State of Goa.*

Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Indian Stamp (Goa Amendment) Act, 2013.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 2.*— In the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Goa (hereinafter referred to as the “principal Act”), in section 2,—

(i) clause (1) shall be renumbered as clause (1A) and before clause (1A) so renumbered, the following clause shall be inserted, namely:—

“(1) “Association” means any association, exchange, organization or body of individuals, whether incorporated or not, established for the purpose of regulating and controlling business of the sale or purchase of, or other transaction relating to, any goods or marketable securities;”;

(ii) for clause (10), the following clause shall be substituted, namely:—

“(10) “Conveyance” includes,—

(i) a conveyance on sale;

(ii) every instrument;

(iii) every decree or final order of any Civil Court;

(iv) every order made by the High Court under section 394 of the Companies Act, 1956 (Central Act 1 of 1956) in respect of amalgamation or reconstruction of companies; and every order made by the Reserve Bank of India under section 44 A of the Banking Regulation Act, 1949 (Central Act 10 of 1949) in respect of amalgamation or reconstruction of Banking Companies, by which property, whether movable or immovable, or any estate or interest in any property is transferred to, or vested in, any other person, *inter vivos*, and which is not otherwise specifically

provided for by Schedule I or by Schedule I-A, as the case may be.

*Explanation:—* An instrument whereby a co-owner of any property transfers his interest to another co-owner of the property and which is not an instrument of partition, shall, for the purposes of this clause, be deemed to be an instrument by which property is transferred *inter vivos*;”;

(v) after clause (16A), the following clause shall be inserted, namely:—

“(16B) “market value”, in relation to any property which is the subject matter of an instrument, means the price which such property would have fetched if sold in open market on the date of execution of such instrument, or the consideration stated in the instrument, whichever is higher;”.

3. *Amendment of section 3A.*— In section 3A of the principal Act, in sub-section (1), after the first proviso, the following provisos shall be inserted, namely:—

“Provided further that in case of a mining lease for bauxite, the duty payable under sub-section (1) shall not exceed the amount in rupees arrived at by applying a rate of 0.1 times annual extraction of mineral permitted under the Environmental clearance issued for such mining lease under the relevant law in force, multiplied by the period of the lease:

Provided further that in case of a mining lease for manganese, the duty payable under sub-section (1) shall not exceed the amount in rupees arrived at by applying a rate of hundred times annual extraction of mineral permitted under the Environmental clearance issued for such mining lease under the relevant law in force, multiplied by the period of the lease:

Provided further that in case of a mining lease for more than one mineral and having Environmental clearance thereof the duty

payable shall be computed by taking into account total stamp duty payable on each of such minerals:”.

4. *Insertion of new section 10A.*— After section 10 of the principal Act, the following new section shall be inserted, namely:—

“10A. *Stock exchange etc., to deduct stamp duty from trading member's account.*— Notwithstanding anything contained in this Act, in case of transactions through stock exchange or an association as defined in clause (a) of section 2 of the Forward Contracts (Regulation) Act, 1952 (Central Act 74 of 1952), the stock exchange or, as the case may be, an association, shall collect the due stamp duty by deducting the same from the trading member's account at the time of settlement of such transactions. The stamp duty so collected shall be transferred to the Government Treasury or Sub-Treasury in the manner specified by the Chief Controlling Revenue Authority.

*Explanation:—* For the purpose of this section, “stock exchange” means the stock exchange as defined in clause (j) of section 2 of the Securities Contracts (Regulation) Act, 1956 (Central Act 42 of 1956).”.

5. *Amendment of section 47A.*— In section 47A of the principal Act,—

(i) for the expression “conveyance, exchange or gift”, wherever it occurs, the expression “conveyance, exchange, gift, certificate of sale, deed of partition, power of attorney, deed of settlement or transfer of lease by way of assignment” shall be substituted;

(ii) in sub-section (3), after the existing proviso, the following proviso shall be inserted, namely:—

“Provided that nothing in this sub-section shall apply to any instrument of certificate of sale, deed of partition, power of attorney, deed of settlement or transfer of lease by way of

assignment registered before the date of commencement of the Indian Stamp (Goa Amendment) Act, 2013.”.

**6. Amendment of Schedule I-A.**— In Schedule I-A of the principal Act,—

(i) against Article 2, in column (2), for the words “Hundred rupees” and “fifty rupees”, the words “Two hundred rupees” and “Five hundred rupees” shall be respectively substituted;

(ii) against Article 3, in column (2), for the words “Fifty rupees”, the words “One thousand rupees” shall be substituted;

(iii) against Article 4, in column (2), for the words “Twenty rupees”, the words “Fifty rupees” shall be substituted;

(iv) for Article 5, the following Article shall be substituted, namely:—

**“5. AGREEMENT OR  
MEMORANDUM OF AN  
AGREEMENT—**

(a) if relating to the sale of a Bill of exchange One hundred rupees.

(b) if relating to the purchase or sale of Government security or share in an incorporated company or other body corporate Twenty paise for every rupees ten or part thereof of value of the security or share.

(c) if relating to an agreement for the sale of an immovable property 2.9 percent of the market value of the immovable property, subject to a minimum duty of rupees one hundred and rounded up to the nearest hundred in its multiples thereof.

(d) if not otherwise provided for... One thousand rupees.

**Exemptions**

Agreement or memorandum of agreement—

(a) for or relating to the sale of goods or merchandise exclusively not being a NOTE or M E M O R A N D U M chargeable under Article 42;

(b) made in the form of tenders to the Central Government for or relating to any loan;

**AGREEMENT TO LEASE.**  
See LEASE (Article 34).

”;

(v) against Article 7, in column (2), for the words “Fifty rupees”, the words “One hundred rupees” shall be substituted;

(vi) against Article 8, in column (2), for the words “Twenty rupees”, the words “Five hundred rupees” shall be substituted;

(vii) against Article 9, in column (2), for the words “Ten rupees”, the words “One hundred rupees” shall be substituted;

(viii) against Article 17, in column (2), for the words “Fifteen rupees”, the words “One hundred rupees” shall be substituted;

(ix) against Article 18, in column (2), for the expression “article 23 for a consideration equal to the amount of the purchase money”, the expression “Article 22, on the market value of the property” shall be substituted;

(x) against Article 19, in column (2), for the words “Ten rupees” the words “One hundred rupees”, shall be substituted;

(xi) against Article 20, in column (2), for the words "Thirty rupees" the words "One hundred rupees" shall be substituted;

(xii) for Article 21, the following Article shall be substituted, namely:—

**"21. COMPOSITION-  
-DEED,**

that is to say any Two hundred instrument executed by rupees. a debtor except an agreement, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of licence, for the benefit of his creditors.

";

(xiii) for Article 25, the following Article shall be substituted, namely:—

**"25. CUSTOMS-BOND OR EXCISE-BOND**

(a) where the amount does not exceed as a Bond Rs. 2,500/- (Article 15) for such amount.

(b) in any other case One hundred rupees.

";

(xiv) for Article 30, the following Article shall be substituted, namely:—

**"30. EXCHANGE OF PROPERTY-Instrument of—** The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article No. 22,

on the total market value of the properties exchanged.

**EXTRACT — See Copy**

(Article 23)

**EXCISE BOND — See Customs Bond or Excise Bond (Article 25).**

";

(xv) against Article 32, in column (2), for the expression "as the case may be of Article 22 for a consideration equal to the value of the property", the expression "as the case may be, of Article 22, on the market value of the property" shall be substituted;

(xvi) against Article 33, in column (2), for the expression "The same duty as a security Bond (Article 57) for the same amount", the words "Five hundred rupees" shall be substituted;

(xvii) after Article 34, the following new Article shall be inserted, namely:—

**"34A. LEAVE AND LICENCE AGREEMENT—**

(a) if relating to re- Five hundred sidential premises rupees

(b) if relating to non- One thousand -residential premises rupees

";

(xviii) against Article 38, in column (2), for the words "One hundred and fifty rupees", the words "Five hundred rupees" shall be substituted;

(xix) against Article 41, in column (2), for the words "Twenty rupees", the words "Thirty rupees" shall be substituted;

(xx) against Article 44, in column (2), for the expression "for the amount of the value", the expression "on the market value" shall be substituted;

(xxi) for Article 45, the following Article shall be substituted, namely:—

**"45. PARTNERSHIP—**

(2) Instrument of partnership—

(a) where there is no share of contribution in partnership, or where such share contribution brought in by way of cash does not exceed rupees 50,000/-

(b) where such share contribution brought in by way of cash is in excess of rupees 50,000/-, for every rupees 50,000/- or part thereof

(c) where such share contribution is brought in by way of property, excluding cash

The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of such property.

(2) Dissolution of partnership or retirement of partner—

(a) where on a dissolution of the partnership or on retirement of a partner any property is taken as his share by a partner other than a partner who brought in that property as his share of contribution in the partnership

The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of such property, subject to a minimum of rupees one hundred.

(b) in any other case Two hundred rupees.

";

(xxii) for Article 48, the following Article shall be substituted, namely:—

**"48. POWER OF ATTORNEY**  
not being a Proxy:—

(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents

(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 (15 of 1882)

(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a)

(d) when authorising one person to act in more than one transaction or generally

(e) when authorising more than one person to act in single transaction or more than one transaction jointly or severally or generally

(f) when authorizing to sell or transfer immovable property,—

(i) if given to the father, mother, brother, sister, wife, husband, daughter, son, grandson, grand-daughter or such other close relative; and

(ii) in any other case	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of the property.	executed, the duty on conveyance shall be the duty calculated on the market value of the property reduced by duty paid on the power of attorney. "; (xxiii) against Article 50, in column (2), for the words "Four rupees", the words "One hundred rupees" shall be substituted;
(g) when given to a promoter or developer by whatever name called, for construction on, development of, or sale or transfer (in any manner whatsoever) of, any immovable property	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of the property.	(xxiv) against Article 51, in column (2), for the words "Five rupees", the words "One hundred rupees" shall be substituted;
(h) in any other case	One hundred rupees for each person authorised.	(xxv) against Article 54, in column (2), for the words "Fifty rupees", the words "One thousand rupees" shall be substituted; (xxvi) after Article 54, the following new Article shall be inserted, namely:—

*Explanation I.*—For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

*Explanation II.*— The term 'registration' includes every operation incidental to registration under the Registration Act, 1908 (16 of 1908).

*Explanation III.*— Where under clause (f), duty has been paid on the power of attorney, and a conveyance relating to that property is executed in pursuance of power of attorney between the executant of the power of attorney and the person in whose favour it is

"54A. RECORD OF TRANSACTION (Electronics or otherwise) effected by a trading member through a stock exchange or the association referred to in section 10A—	
(a) if relating to sale or purchase of Government securities	0.005 percent of the value of security.
(b) if relating to purchase or sale of securities, other than those falling under item (a) above—	
(i) in case of delivery	0.005 percent of the value of security.
(ii) in case of non-delivery	0.005 percent of the value of security.
(c) if relating to futures and options trading	0.005 percent of the value of the futures and options trading.

(d) if relating to forward contracts of commodities traded through an association or otherwise 0.005 percent of the value of the forward contract.

*Explanation I.*— For the purpose of clause (b), “securities” means the securities as defined in clause (h) of section 2 of the Securities Contract (Regulation) Act, 1956 (Central Act 42 of 1956).

”;

(xxvii) for Article 55, the following Article shall be substituted, namely:—

“55. RELEASE, that is to say, any instrument (not being an instrument as is provided by section 23A) whereby a person renounces a claim upon other person or against any specified property,—

(a) if the release deed of an ancestral property or part thereof is executed by or in favour of brother or sister (children of renouncer's parents) or son or daughter or son of pre-deceased son or daughter of pre-deceased son or father or mother or spouse of the renouncer or the legal heirs of the above relations One thousand rupees.

(b) in any other case

The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of the share, interest, part or claim renounced.

”;

(xxviii) for Article 59, the following Article shall be substituted, namely:—

“59. SHARE WARRANTS Five rupees. to bearer issued under the Companies Act, 1956 (1 of 1956), for every rupees five hundred or part thereof

#### *Exemption*

Share warrant when issued by a company in pursuance of the provisions of section 114 of the Companies Act, 1956 (1 of 1956), to have effect only upon payment as composition for that duty, to the Collector—

(a) one and a half per centum of the whole subscribed capital of the company, or

(b) if any company which has paid the said duty or composition in full subsequently issues in addition to its subscribed capital, one and a half per centum of the additional capital so issued.

SCRIP, See Certificate (Article 19).

”;

(xxix) against Article 60, in column (2), for the words “One rupee”, the words “One hundred rupees” shall be substituted;

(xxx) for Article 61, the following Article shall be substituted, namely:—

“61. SURRENDER OF LEASE including an agreement for surrender of lease—

(a) without any consideration	One thousand rupees.	(i) where the Trust is made for a religious or charitable purpose	Ten rupees for every rupees five hundred or part thereof of a sum equal to the amount settled or market value of the property settled.
(b) with consideration	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the amount of consideration.	(ii) in any other case	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, for a sum equal to the amount settled or the market value of the property settled.

*Explanation.*— For the purposes of this Article, return of money paid as advance or security deposit by lessee to the lessor shall not be treated as consideration for the surrender.

";

(xxxi) for Article 63, the following Article shall be substituted, namely:—

“63. TRANSFER OF LEASE by way of assignment and not by way of underlease or by way of decree or final order passed by any Civil Court or any Revenue Officer

The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of the property, which is the subject matter of transfer.

";

(xxxii) for Article 64, the following Article shall be substituted, namely:—

“64. TRUST—A. Declaration of - of, or concerning, any property when made by any writing not being a Will,—

(a) where there is disposition of property,—

(b) where there is no disposition of property,—

(i) where the trust is made for a religious or charitable purpose

The same duty as a Bond (Article 15) for a sum equal to the amount settled or market value of the property settled, but not exceeding two hundred rupees.

(ii) in any other case

The same duty as a Bond (Article 15) for a sum equal to the amount settled or market value of the property settled.

B. Revocation of — of, or concerning, any property as a Bond when made by any instrument other than a Will

The same duty as a Bond (Article 15) for a sum equal to